

810-5-1-.468 Refunds/Credits of Apportioned Registration Fees.

(1) If an audit of an apportioned carrier ~~in any jurisdiction part to the International Registration Plan reveals results in an a net~~ overpayment or underpayment of registration fees ~~to the State of Alabama, refunds, when~~ in the amount of \$10.00 or more, the amount will be granted refunded or collected. ~~In accordance with established International Registration Plan procedures the Commissioner of the base jurisdiction is to furnish the audit and the refund request.~~

(2) Refunds may be made in the event of a billing error by the Department of Revenue.

(3) One securing full fee registration through the Judge of Probate or License Commissioner, and subsequently securing Alabama apportioned registration may be entitled to partial refund a prorated credit for the fees paid for the non-apportioned registration. In order to receive the credit, the non-apportioned license plate and registration receipt must be presented with the application for apportioned registration.

(4) Duplicate registration of a vehicle by the same registrant may entitle the registrant to a refund.

~~(5) A carrier requesting a refund of fees paid under Article IX A2 of the International Registration Plan may be refunded registration fees if a lessor had paid fees proportionally to the State of Alabama under Article IX A1.~~

(5) Applicants seeking refunds of registration fees paid for motor vehicle license plates must submit required petition for refund form, decal, license plate, or both, and any supporting documents that substantiate reason for requesting same.

(a) Petition must be completed and submitted to the Alabama Department of Revenue.

(b) Required decal and license plate for which a refund is being sought must accompany the petition for refund. If this is not possible, a statement verifying the reason for not returning such registration material must be submitted for review by the Department.

(c) The apportioned cab card receipt for which the refund is being sought should be submitted with the application for petition for refund.

(d) If refund is being sought due to duplicate registration, documentation verifying that registration was duplicated should be submitted for review by the Department.

(e) If refund is being sought due to registration being secured in error, documentation and/or certified statement verifying the facts must be submitted for review by the Department.

(f) Except as provided in (d) above, registration fees are not refundable if the vehicle is operated after the previous registration has expired.

(g) Issuance fees and the commission accruing to the issuing official are not refundable according to Section 40-12-23(a), Code of Alabama 1975.

(h) Upon approval of the petition, the Department of Revenue will authorize the refund of registration fees by the appropriate State, County and Municipal officials.

(i) Due to the time and expense involved in the refunding of registration fees, only refunds in the amount of \$10 or more will be issued.

(j) A registrant may appeal the denial of a petition for refund by filing a notice of appeal in accordance with §40-2A-7, Code of Alabama 1975.

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Authority: Sections **40-2A-7(a)(5)**, 32-6-56, and **40-12-23**, Code of Alabama 1975.
History: